

EXHIBIT 3

COPY

Invoice Date: 02/19/03

IDRT REVISED FINAL INVOICE
WAL-MART DEVELOPMENT CONTRACT

Phase I-Invoice Billing (Exhibits 1, 2, 3)	18,145.58
Phase II-Invoice Billing (Exhibits 4, 5, 6)	204,916.49
Expenses, Add-On Work and Miscellaneous (Exhibits 7, 8, 9)	<u>1,237.50</u>
Grand Total Due	224,299.57
Less initial payment	<u>50,000.00</u>
NET TOTAL DUE WITHIN 30 DAYS	<u><u>\$174,299.57</u></u>

REVISED PHASE I MODULE TABLE¹

MODULE				INVOICE BILLING		
No.	Name	Date Scripts Produced ²	No. of Screens Per Module	Invoice Number	No. of Screens Billed	Amount of billing
1	Associate Safety	12/19/01	43	1	43	11,459.50
2	Bloodborn Pathogens	12/19/01	38	1	38	10,127.00
3	Customer Service	12/20/01	53	1	53	14,124.50
4	Family and Medical Leave (Content/Skills Survey)	12/20/01	57	1	28	7,462.00
				4	28	7,462.00
				14	1	266.50
5	Three Basic Beliefs	12/20/01	32	1	31	8,261.50
				9	1	266.50
6	Discovery Basic Training	12/20/01	20	1	20	5,330.00
7	Inappropriate Behaviors	12/20/01	60	1	60	15,990.00
8	Zone Defense	12/20/01	43	1	43	11,459.50
9	General Equipment	12/20/01	62	1	62	16,523.00
10	Sexual Harassment-Hourly	12/20/01	42	1	42	11,193.00
11	Personal Protective Equip	12/20/01	51	1	49	13,058.50
				8	1	266.50
				9	1	266.50
12	Loss Prevention	12/20/01	56	2	54	14,391.00
				4	2	533.00
13	Customer Safety	12/20/01	60	3	59	15,723.50
				4	1	266.50
14	Resources for Living	12/21/01	26	1	26	6,929.00
15	Check Tendering (Skills Survey/Content)	1/6/02	47	2	42	11,193.00
				6	19	5,063.50
16	Pharmacy Technician Test 2	1/7/02	53	3	53	14,124.50
17	TLE Lower Bay Proceedings	1/10/02	26	1	26	6,929.00
18	Tire Installation	1/10/02	28	1	26	6,929.00
19	Tire People Greeter	1/10/02	26	1	26	6,929.00
20	Sanitation	1/11/02	66	3	66	17,589.00
21	Other Replenishment Methods	1/11/02	76	2	76	20,254.00
22	TLE Courtesy Technician Assessment	1/19/02	28	2	53	14,124.50
23	Photo Center Maintenance	1/20/02	39	2	39	10,393.50
24	Camcorder Assessment	1/20/02	4	2	4	1,066.00
25	Sexual Harassment Management	1/20/02	33	3	33	8,794.50
26	TLE Upper Bay Assessment	1/21/02	27	2	27	7,195.50
27	Profitability	1/21/02	49	3	49	13,058.50
28	Walkie Stacker Test	1/21/02	33	3	33	8,794.50
29	General Equipment Large Appliances	1/21/02	20	3	20	5,330.00
30	Foodborne Illnesses	1/22/02	86	4	86	22,919.00
31	Live Plants	1/23/02	40	3	40	10,660.00
32	Firearm Procedures 1	1/24/02	20	3	20	5,330.00
33	Photo Opening Procedures	1/25/02	42	3	42	11,193.00
34	Powered Lifting Equipment	1/25/02	54	3	54	14,391.00
35	Photo Closing Procedures	1/25/02	20	3	20	5,330.00
36	Wisconsin Unfair Sales Tax	1/28/02	30	3	3	799.50
37	HACCP Overview	1/29/02	22	3	22	5,863.00
38	Electrical Safe Work (Skill Survey/Content)	2/1/02	29	3	17	4,530.50

REVISED PHASE I MODULE TABLE¹

MODULE				INVOICE BILLING		
No.	Name	Date Scripts Produced ²	No. of Screens Per Module	Invoice Number	No. of Screens Billed	Amount of billing
				4	12	3,198.00
39	Courtesy Desk Procedures	2/3/02	37	4	37	9,860.50
40	Item Performance	2/3/02	23	5	23	6,129.50
41	Earpiercing	2/4/02	41	5	41	10,926.50
42	Pharmacy Technician Test 1	2/5/02	54	4	54	14,391.00
43	Apparel Tool Box Test 1	2/8/02	28	4	28	7,462.00
44	Apparel Tool Box Test 2	2/8/02	28	4	28	7,462.00
45	Jewelry Presentation	2/8/02	37	4	37	9,860.50
46	Apparel Toolbox Test 3	2/8/02	28	5	28	7,462.00
47	Apparel Toolbox Test 4	2/8/02	32	5	32	8,528.00
48	Leadership Lessons ³ - Batch 1	2/8/02	32	5	32	8,528.00
49	Leadership Lessons - Batch 2	2/15/02	44	5	44	11,726.00

REVISED PHASE I MODULE TABLE ¹						
MODULE				INVOICE BILLING		
No.	Name	Date Scripts Produced ²	No. of Screens Per Module	Invoice Number	No. of Screens Billed	Amount of billing
86	Hunting and Fishing License Overview Manual	3/21/02	13	10	13	3,464.50
87	Film	3/21/02	73	13	73	19,454.50
88	Personal Hygiene	3/22/02	66	12	66	17,589.00
89	Conducting An Interview	3/22/02	56	12	56	14,924.00
90	Team Building	3/22/02	53	12	53	14,124.50
91	Digital Photography	3/22/02	46	12	46	12,259.00
92	Labor Relations #6	2/15/02	30			7995.00
93	Advance Photo System	3/15/02	52			13,858.00

¹ The concluding date of Phase I is the date the last of the first 90 modules was to be submitted to IDRT for development in accordance with the Master ASL TimeLine (Agreement, ¶25A(1)). According to the ASL TimeLine, the last of the first 90 modules was to be provided IDRT on or before 3/22/02.

² This Table reflects the date the script of a respective module was first produced to IDRT. It does not include the date(s) revised scripts of modules were produced. In accordance with ¶21 of the Agreement, scripts of respective modules were provided to IDRT at or before the date the removable computer media (i.e. module) was provided. While the scripts allowed IDRT to begin development of the module, the operative date of "module production" is the date the removable computer storage media was produced to IDRT. (¶5, ¶7 and ¶21 of Agreement). For purposes of this audit, the differences (if any) between the dates of production of respective scripts and their removable corresponding storage media were not determined.

³ Leadership Lessons were provided and developed as three modules or three batches. The screens developed for the scripts comprising each module or batch were aggregated to reflect the screen count listed.

⁴ AVI scripts missing when Module 79 was provided.

USED MODULE INVOICE BILLING TABLE						
Dr & Identify of Modules Billed ¹	Due Date	Date Paid	Amount Paid	Interest ²		Amount
				Rate		
5, 6, 7, 8, 9, 10, 11,	4/7/02	4/7/02	152,704.50			.00
22, 23, 23, 24, 26	4/7/02	6/21/02	78,617.50	64 @ 14.95 ⁴		956.80
0, 25, 27, 28, 29, 31, 36, 37, 38	4/7/02	9/18/02	141,511.50	132 @ 31.12		4,107.84
43, 44, 44, 45 (40 pens included and ously billed Modules	4/7/02	4/7/02	82,614.50			.00
47, 48, 49, 50	4/7/02	4/7/02	63,160.50			.00
54, 55, 59, 60 (19 ed and billed for ed Module 15)	4/7/02	4/7/02	98,072.00			.00
64, 65, 66, 67	4/7/02	4/7/02	97,805.50			.00
71, 57, 58 (1 iously billed Module nd billed)	4/7/02	4/22/02	77,285.00	14 @ 16.94		237.16
74, 75, 76, 77, 79 h in previously billed d 11 included and	4/7/02	4/22/02	74,087.00	14 @ 16.24		227.36
83, 84, 85, 86	4/28/02	4/22/02	74,620.00			.00
90, 91	5/5/02	5/30/02	73,021.00	24 @ 16.05		385.20
	5/12/02	5/30/02	19,454.50	17 @ 4.26		72.42
previously billed	10/31/02	1/3/03	5,063.50	63 @ 11.10		699.30
			1,038,017.00			6,686.08

voices. In such cases, the module is identified and counted in the number of modules developed
green billings for such modules are included in later invoices and summarized in this Table as

See ¶37 of Agreement. Payment date of initial payment is 3/28/02 (¶25D); payment date for
te for other invoices is 30 days after invoice received (¶25F). In calculating interest, date of
erest based on number of days included for interest charges, multiplied by the per diem interest
n 365 days per year.

³ a) For Module 15, billing was split between Invoices 2 and 6. On Invoice 2, 28 screens are listed as developed and billed. The total charge for the 28 screens included on Invoice 2 for Module 15 is \$11,193. At the per-screen price (\$266.50), that total reflects 42 screens were developed. A review of module development records confirms 28 screens were developed and were to be billed for Module 15 on Invoice 2. Client paid the incorrect amount billed and is due a credit of \$3,731 (14 screens @ per \$266.50).

b) For Module 22, Invoice 2 lists 28 screens as billed. The total charge for the 28 screens included on Invoice 2 for Module 22 is \$14,124.50. At the per-screen price (\$266.50), the total incorrectly reflects 53 screens were developed for billing on Invoice 2. A review of module development records confirms 28 screens were developed and were to be billed for Module 22 on Invoice 2. Client paid the incorrect amount billed and is due a credit of \$6,662.50 (25 screens @ \$266.50).

⁴ Interest calculated on \$68,224, allowing for credit of \$10,393.50. See note 3.

⁵ The title for Module 32 included in Invoice 3 was incorrectly reported as "Firearms Procedure - 2." The correct title for the module developed and billed on Invoice 3 is "Firearms Procedure - 1." Additionally, 19 screens developed for this module were later billed on 10/1/02 in Invoice 24. See, note 10.

⁶ a) Module 30, "Foodborne Illness," reported 20 screens developed. The total charge for the 20 screens included on Invoice 4 for Module 30 was \$22,919. At the per-screen price (\$266.50), that total reflects 86 screens were developed. A review of module development records confirms 86 screens were developed and billed for Module 30 on Invoice 4. The total amount billed for Module 30 correctly reflected 86 screens and the client paid that amount. No adjustment is due.

b) There was no charge for new clip developed for Module 13, "Customer Safety."

c) Included in Invoice 4 was requested extra work for previously billed Modules 18 (\$266.50); and 2 clips and missing responses for Module 12 (\$533). These charges have been deducted from the Phase I-Module Invoice Billing Table and Summary and included in the Expenses, Add-On Work and Miscellaneous Invoice Billing Table and Summary.

d) The total of this invoice was reported as \$83,414. It should have been \$83,414.50. An addition error occurred in the "item total" column. No accounting adjustments are made on errors of less than \$1; and no interest charges are imposed when client paid the amount billed.

⁷ Invoice 5 incorrectly identified the 37 screens developed for "Labor Relations" modules as "Labor Relations #6." The correct "Labor Relations" module with 37 screens was "Labor Relations-Hourly Supervisor." "Labor Relations #6" was erroneously omitted from billing on this invoice. See correcting entry on Revised Summary of Phase I Invoice Billing and Module 92 on Revised Phase I Module Table.

⁸ For Module 70, Invoice 9 lists 53 screens as billed. The total charge for these screens is \$13,591.50. At the per-screen price (\$266.50), the total charge reflects 51 screens developed and billed in Invoice 9. Review of module development records reflects 51 screens were developed for Module 70. The client was billed and paid for the correct number of screens developed and billed for Module 70 in Invoice 9. No adjustment is due.

⁹ "Advanced Photo System," a module for which 52 screens were developed was erroneously omitted from Invoice 10. See correcting entry on Revised Summary of Phase I Invoice Billing and Module 93 on Revised Phase I Module Table.

¹⁰ Invoice 12 included Modules 92 and 93 which were provided and developed in Phase II. The total invoice amount was \$86,879. The above invoice amount reflects the five (5) modules produced and developed for Phase I invoice billing. The billing for Modules 92 and 93 are reflected in the Phase II-Invoice Billing Table and Summary.

¹¹ Invoice 13 included modules which were provided and developed in Phase II. The total invoice amount was \$51,701. The above invoice amount reflects billing for Module 73 only, which was produced and developed as part of Phase I. The invoice billing for Phase II modules is reflected in the Phase II-Invoice Billing Table and Summary.

¹² Billing for 19 screens developed, but not billed when Module 34 was billed on Invoice 3.

REVISED SUMMARY OF PHASE I INVOICE BILLING

PHASE I

Invoices 1-10, 12-13, 24

Amount billed 1,038,017.00

Amount paid 1,038,017.00

Balance due on invoice billing: .00

Modules provided in Phase I = 93

Modules to be provided in Phase I = 90

Phase I Contract Price 1,199,250.00

Paid for Phase I module development 1,038,017.00¹Difference due between module invoice
billing and Phase I Contract Price 161,233.00

Balance due for Phase I Contract Price .00

Interest due on Phase I Invoice Billing 6,686.08

Correcting entries for Invoice 2 (see note 3(a) and (b)
on Revised Phase I Module Invoice Billing Table) -10,393.50Correcting entries for Invoice 5 (see note 7 on Revised
Phase I Module Invoice Billing Table) .00Billing for "Labor Relations #6" (see note 7 on Revised
Phase I Module Invoice Billing Table) - 30 screens @ \$266.50 7,995.00Billing for "Advanced Photo Systems" (see note 9 on Revised
Phase I Module Invoice Billing Table) - 52 screens @ \$266.50 13,858.00TOTAL BALANCE FOR PHASE I \$18,145.58

¹ See ¶25F(2) of Agreement.

REVISED PHASE II MODULE TABLE ¹						
MODULE				INVOICE BILLING		
No.	Name	Date Module Produced ²	No. of Screens Per Module	Invoice Number	No. of Screens	Amount of billing
94	Risk control Management	3/27/02	18	12	18	4,797.00
95	People Greeter	3/27/02	34	12	34	9,061.00
96	Firearms Procedures: Basic ³	3/27/02	38	13	38	10,127.00
97	Firearms Procedures: AZ	3/27/02	3	13	3	799.50
98	Firearms Procedures: CA	3/27/02	11	13	11	2,931.50
99	Firearms Procedures: CO	3/27/02	7	13	7	1,865.50
100	Firearms Procedures: FL	3/27/02	8	13	8	2,132.00
101	Firearms Procedures: GA	3/27/02	6	13	6	1,599.00
102	Firearms Procedures: IL	3/27/02	10	13	10	2,665.00
103	Firearms Procedures: MA	3/27/02	2	13	2	533.00
104	Firearms Procedures: NV	3/27/02	1	13	1	266.50
105	Firearms Procedures: OR	3/27/02	3	13	3	799.50
106	Firearms Procedures: PA	3/27/02	7	13	7	1,865.50
107	Firearms Procedures: TN	3/27/02	6	13	6	1,599.00
108	Firearms Procedures: UT	3/27/02	10	13	10	2,665.00
109	Firearms Procedures: VA	3/27/02	9	13	9	2,398.50
110	Pest Control	4/12/02	55	14	55	14,657.50
111	Pricing Overview	4/12/02	33	14	33	8,794.50
112	POS Register Report	4/12/02	37	14	38	9,860.50
113	Claims Overview #2	4/12/02	47	14	47	12,525.50
114	Paint And Stain	4/12/02	46	14	46	12,259.00
115	Power Equipment	4/19/02	41	15	41	10,926.50
116	Ballast Removal	4/19/02	17	15	17	4,530.50
117	Coaching For Improvement	4/19/02	47	15	47	12,525.50
118	Where Do I Go From Here	4/19/02	71	15	71	18,921.50
119	I-9	4/20/02	68	15	68	18,122.00
120	Crisis Management	4/26/02	60	16	60	15,990.00
121	Customer – Focused Sales	4/26/02	56	16	56	14,924.00
122	Resources For Life Management	4/26/02	24	16	24	6,396.00
123	Assembly POS Replenishment	5/10/02	68	17	68	18,122.00
124	Management Risk Control	5/10/02	46	17	46	12,259.00
125	PI POS	5/10/02	30	17	30	7,995.00
126	TAPS #1	5/14/02	41	21	41	6,150.00
127	TAPS #2	5/14/02	68	21	68	10,200.00
128	TAPS #3	5/14/02	65	21	65	9,750.00
129	TAPS #4	5/14/02	108	21	108	16,200.00
130	TAPS #5	5/14/02	60	21	60	9,000.00
131	TAPS #6	5/14/02	89	21	89	13,350.00
132	Deli Service And Merchandising	5/17/02	65	18	65	17,322.50
133	First In Line #1	5/17/02	24	18	24	6,396.00
134	First In Line #2	5/17/02	24	18	24	6,396.00
135	TAPS #7	5/18/02	132	21	132	19,800.00
136	TAPS #8	5/18/02	73	21	73	10,950.00
137	TAPS #9	5/18/02	133	21	133	19,950.00
138	Food Service #1	5/24/02	32	19	32	8,528.00
139	First In Line #3	5/24/02	23	19	23	6,129.50
140	First In Line #4 ⁴	5/24/02	24	19	24	6,396.00
141	Alcohol Management	5/24/02	35	19	35	9,327.50
142	TAPS #10	5/24/02	109	21	109	29,048.50

REVISED PHASE II MODULE TABLE ¹						
MODULE				INVOICE BILLING		
No.	Name	Date Module Produced ²	No. of Screens Per Module	Invoice Number	No. of Screens	Amount of billing
143	TAPS #11	5/24/02	133	21	133	19,950.00
144	Film Developing – Check In-Check Out	5/24/02	38	20	38	10,127.00
145	First In Line Final	5/31/02	44	20	44	11,726.00

¹ The concluding date of Phase II is the date the last of 60 modules in addition to Phase I modules was to be submitted to IDRT for development in accordance with the Master ASL TimeLine (Agreement, ¶25A(1)). According to the ASL TimeLine, the last of the 60 additional modules was to be provided IDRT on or before 5/31/02.

² This Table reflects the date the script of a respective module was first produced to IDRT. It does not include the date(s) revised scripts of modules were produced. In accordance with ¶21 of the Agreement, scripts of respective modules were electronically provided to IDRT at or before the date the removable computer media (i.e. module) was provided. While the scripts allowed IDRT to begin development of the module, the operative date of “module production” is the date the removable computer storage media was produced to IDRT. (¶5, ¶7 and ¶21 of Agreement). For purposes of this audit, the differences (if any) between the dates of production of respective scripts and their corresponding removable storage media were not determined.

³ Number 96 was developed as part of and in conjunction with Modules 97-109. Its screens were integrated into and common to each of the State Firearm Procedures Modules, Modules 97-109. Number 96 is listed as a “module” only for record keeping purposes. It was not a separate module, but a component of Modules 97-109. The module count in the Summary of Phase II Invoice Billing does not include Number 96 as a separate module; however, its billing and payment is included in the amount listed as “paid for Phase II module development.”

⁴ On Invoice 19, Module 140 was incorrectly listed as “First In Line #2.”

PHASE II – MODULE INVOICE BILLING TABLE									
Invoice No.	Invoice Date	Screens Billed	Invoice Amount	Number & Identify of Modules Billed ¹	Due Date	Date Paid	Amount Paid	Interest ²	
								Rate	Amount
12 ³	4/5/02	52	13,858.00	2 = 92, 93	5/15/02	5/30/02	13,858.00	24 @ 3.04	72.96
13 ⁴	4/12/02	121	32,246.50	13 = 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107 (94)	5/12/02	5/30/02	32,246.50	17 @ 7.07	120.19
14 ⁵	4/19/02	219	58,630.00	5 = 108, 109, 110, 111, 112 (1 screen in previously billed Module 4 included and billed)	5/19/02	5/30/02	58,630.00	10 @ 12.85	128.50
15	4/26/02	244	65,026.00	5 = 113, 114, 115, 116, 117	5/26/02	5/30/02	65,026.00	3 @ 14.25	42.75
16	5/3/02	140	37,310.00	3 = 118, 119, 120	6/2/02	6/26/02	37,310.00	23 @ 8.18	188.14
17	5/21/02	144	38,376.00	3 = 121, 122, 123	6/20/02	6/26/02	38,376.00	5 @ 8.41	42.05
18	5/28/02	113	30,114.50	3 = 130, 131, 132	6/27/02	6/21/02	30,114.50	-	.00
19	5/31/02	114	30,381.00	4 = 136, 137, 138, 139	6/30/02	1/23/02	30,381.00	206 @ 6.66	1,371.96
20 ⁶	6/07/02	82	21,853.00	2 = 142, 143	7/17/02	6/21/02	21,853.00	-	.00
21 ⁷	7/29/02	1,011	151,650.00	11 = 124, 125, 126, 127, 128, 129, 133, 134, 135, 140, 141	8/28/02	9/18/02	151,650.00	20 @ 33.24	664.80
25 ⁸	12/1/02	1,011	117,781.50	Balance of charges for 1,011 screens included in Invoice 21 at 116.50 per screen	12/31/02	1/3/03	117,781.50	2 @ 25.82	51.64
Total		3,251	597,226.50				597,226.50		2,682.99

¹ Billing for some modules were split between invoices. In such cases, the module is identified and counted in the number of modules developed and billed on the invoice in which it is first billed. Additional screen billings for such modules are included in later invoices and summarized in this Table as parenthetical notes.

² Interest @ 8% payable from date payment due. See ¶37 of Agreement. Payment date of initial payment is 3/28/02 (¶25D); payment date for invoices submitted before 3/28/02 is 4/7/02 (¶25F); payment date for other invoices is 30 days after invoice received (¶25F). In calculating interest, date of invoice and date payment due are not included. Calculation of interest based on number of days included for interest charges, multiplied by the per diem interest amount on unpaid balance. Per diem interest amount calculated on 365 days per year.

³ Invoice 12 included modules 81, 88, 89, 90, 91 which were provided in Phase I. The total invoice amount was \$86,879.00. The above invoice amount reflects modules produced in Phase II. Billing for modules 81, 88, 89, 90, 91 are reflected in Phase I Invoice Billing Table and Summary.

⁴ Invoice 13 included billing for module 73, produced in Phase I and included in Phase I-Invoice Billing Table and Summary. The above invoice amount reflects modules provided in Phase II only.

⁵ Invoice 13 included "Firearms Procedures-Basic" which was identified only for record keeping purposes as Number 94. The 38 screens developed for "Firearms Procedures-Basic" were integrated in and common. to development of the "Firearm Procedures" modules for the respective states, Modules 95-107. Number 94 is not included in the count for modules developed for Phase II.

⁵ In Invoice 14, 38 screens were listed as developed and billed for Module 110. The total charge for Module 110 in Invoice 14 was \$9,860.50. At the per-screen price (\$266.50), 37 screens were billed to and paid by client. Review of module development records confirms 37 screens were developed for Module 110. No adjustment is due.

⁶ Invoice 20 included billing for the requested development of a new opening screen for previously developed Module 18. That invoice billing is included in Add-On Work, Expenses and Miscellaneous Invoice Billing Table and Summary.

⁷ On Invoice 21, a total of 1,011 screens for modules 124-129, 133-135 and 140-141 (TAPS 1 through 11) were included for partial billing at \$150 per screen. Also included on Invoice 21 were expenses and billing for add-on work; i.e. billing at \$100 per clip for 5 new "clips" for previously developed and billed modules and partial billing at \$150 per screen for 401 screens developed for add-on modules (i.e. produced after Phase II), TAPS 12 through 15. The billing for expenses and add-on work are not included in Phase II-Invoice Billing Table; they are included in Add-On, Expenses and Miscellaneous-Invoice Billing Table and Summary.

⁸ On Invoice 25, \$116.50 a screen was billed for 1,011 screens for modules entitled TAPS 1 through 11 (Modules 124-129; 133-135; 140-141). This \$116.50 amount is the difference in the per-screen billing price of \$266.50 and the \$150 partial billing per screen for the same 1,011 screens included in Invoice 21.

SUMMARY OF PHASE II INVOICE BILLING

PHASE II

Invoice 12-21, 25

Amount billed 597,266.50

Amount paid 597,266.50

Balance due on invoice billing: .00

Modules provided in Phase II = 51

Modules to be provided in Phase II = 60

Phase II Contract Price 799,500.00

Paid for Phase II
module development 597,266.50¹

Balance due for Contract Price Billing 202,233.50

Interest due on Phase II Invoice Billing 2,682.99TOTAL BALANCE FOR PHASE II \$204,916.49

¹ See ¶25F(2) of Agreement.

REVISED ADD-ON MODULE TABLE						
MODULE				INVOICE BILLING		
No.	Name	Date Script Produced ¹	No. of Screens Per Module	Invoice Number	No. of Screens	Amount of billing
146	TAPS #12	6/1/02	126	21 ²	126	18,900.00
				25 ³	126	14,679.00
147	TAPS #13	6/1/02	71	21	71	10,650.00
				25	71	8,271.50
148	TAPS #14	6/1/02	78	21	78	11,700.00
				25	78	9,087.00
149	TAPS #15	6/1/02	126	21	126	18,900.00
				25	126	14,679.00

¹ Date scripts received by IDRT. See Note 1 on Revised Phase I Module Table.

² Invoice 21 reflects partial billing at \$150 per screen.

³ Invoice 25 reflects partial billing at \$116.50 per screen.

EXPENSES, ADD-ON WORK AND MISCELLANEOUS INVOICE BILLING TABLE

Invoice No.	Invoice Date	Invoice Amount	Expenses/Work Included	Due Date	Date Paid	Amount Paid	Interest ¹	
							Rate	Amount
4	2/15/02	799.50	Extras for Module 18 and new clips and missing responses for Module 12	4/7/02	4/7/02	799.50		.00
11	4/4/02	1,157.92	Expenses 12/1-3/02	5/4/02	7/30/02	1,157.92	86 @ .25	43.00
14	4/19/02	266.50	Super Interpreter-Special screen integrated on various modules	5/19/02	5/30/02	266.50	10 @ .06	.60
20	6/7/02	266.50	New opening screen, as requested for previously developed and billed Module 18	7/7/02	6/21/02	266.50		.00
21	7/29/02	243.43 500.00 60,150.00	Expenses 4/02-6/02 New clips (5) at \$100 per clip Partial billing at \$150 per screen for 401 screens on additional modules TAPS 12-15	8/28/02 8/28/02 8/28/02	9/18/02 9/18/02 9/18/02	243.43 500.00 60,150.00	20 @ .05 20 @ .11 20 @ 13.18	1.00 2.20 263.60
22	7/29/02	20,000.00	Unpaid initial payment	3/28/02	9/18/02	20,000.00	143 @ 4.38	626.34
23	9/3/02	264.50 3,459.26	Cleaner 5 (HALF) Capture & Compression of 9 modules and setup	10/3/02 10/3/02	9/18/02 9/18/02	264.50 3,459.26		.00 .00
24 ²	10/1/02	3,464.50 1,600.00 392.34	Additional billing for 13 new screens received after 5/31/02 to develop for Module 34 (billed at 266.50/screen) 17 new clips developed at \$100 per clip for previously developed and billed modules Expenses for FedEx deliveries	10/31/02 10/31/02 10/31/02	1/3/03 1/3/03 1/3/03	3,464.50 1,600.00 392.34	63 @ .76 63 @ .35 63 @ .091	47.88 22.05 5.67
25	12/01/02	46,716.50 4,600.00 6,057.87	Balance of billing at 116.50/screen for 401 screens on additional modules, TAPS 12-15 New clips (46) at \$100 per clip for modules previously developed and billed Capture and Compression of Leadership Lesson (special hourly billing rate)	12/31/02 12/31/02 12/31/02	1/3/03 1/3/03 1/3/03	46,716.50 4,600.00 6,057.87	2 @ 10.24 2 @ 1.01 2 @ 1.33	20.48 2.02 2.66
Total		149,938.82				149,938.82		1,037.50

¹ Interest @ 8% payable from date payment due. See ¶37 of Agreement. Payment date of initial payment is 3/28/02 (¶25D); payment date for invoices submitted before 3/28/02 is 4/7/02 (¶25E); payment date for other invoices is 30 days after invoice received (25F). In calculating interest, date of invoice and date payment due are not included. Calculation of interest based on number of days included for interest charges, multiplied by the per diem interest amount on unpaid balance. Per diem interest amount calculated on 365 days per year.

² For Invoice 24, 2 clips for the Personal Hygiene Module (Module 88) at \$100 a clip, were incorrectly totaled as \$100. Additionally, the grand total of individual item totals included in Invoice 24 was \$100 less than the total of the individual items (a math error). A \$200 adjustment will be made on the Summary.

SUMMARY OF EXPENSES, ADD-ON WORK AND
MISCELLANEOUS INVOICE BILLING

Invoices 4, 11, 14, 20-25

Amount billed	149,938.82
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Amount paid	<u>149,938.82</u>
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Balance due on invoice billing:	.00
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Correcting balance due on Invoice 24	200.00
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Interest due on Phase II Invoice Billing	<u>1,037.50</u>
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TOTAL BALANCE FOR EXPENSES, ADD-ON WORK AND MISCELLANEOUS	<u>\$1,237.50</u>
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EXHIBIT 4

LAW OFFICES
OF
HARVEY GREENBERG

THE SUSQUEHANNA BUILDING
29 WEST SUSQUEHANNA AVE. SUITE 700
BALTIMORE MD 21204
TEL 410.823.2277 FAX 410.823.0810

COPY

February 19, 2003

Wal-Mart Stores, Inc.
2001 Southeast 10th Street
Bentonville, AR 72716-0550
Attn: Scott Winn

**VIA CERTIFIED MAIL –
RETURN RECEIPT REQUESTED**

RE: IDRT/Wal-Mart Development Agreement

Dear Mr. Winn:

Thank you for your facsimile message of 1/29/03 and a partial spreadsheet you were good enough to provide. I have carefully reviewed that information, along with additional information from IDRT. As well, I will respond to the representation that Wal-Mart produced 150 modules for development under the Development Agreement.

Additional Modules

On 11/14/01-11/15/01, representatives of IDRT and Wal-Mart attended a conference in Arizona with representatives of the United States Equal Employment Opportunity Commission (EEOC) and Wal-Mart. That conference was arranged, in part, in an effort to resolve a complaint against Wal-Mart for failing to comply with the American With Disabilities Act (ADA), specifically, with reference to the hearing impaired employees of Wal-Mart (i.e. deaf employees). At the conference, Wal-Mart was to demonstrate its plan for compliance in the training of its deaf employees. Prior to the conference, on a time and material basis, Wal-Mart requested IDRT to develop one of Wal-Mart's computer-based training modules in such a way that it would be accessible to deaf employees. The module developed for this demonstration was "Hazardous Communications" and that module was demonstrated at the EEOC conference. Wal-Mart directed IDRT to submit its bill for this demonstration project to Cognitive Arts, a Wal-Mart subcontractor, to whom IDRT provided its work product. Accordingly, Invoice No. 110801 for \$6,000 was submitted to Cognitive

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Wal. Mut. Stores &
Center: East Union
2001 Southeast 10th St
Bethesda, AR
72716-0570

COMPLETE THIS SECTION ON DELIVERY

A. Signature

☒ X☐ Agent
☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

Is delivery address different from item 1? ☒ Yes
If YES, enter delivery address below:

3. Service Type

- ☒ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

2. Article Number (Transfer from service label) 7001 0320 0003 6504 6920

PS Form 3811, August 2001

Domestic Return Receipt

102595-02-M-0835

EXHIBIT 5

IN THE UNITED STATES DISTRICT COURT OF DELAWARE

Institute for Disabilities Research
and Training, Inc., A Maryland Corporation

Plaintiff

v.

Civil Action No. _____

Wal-Mart Store, Inc., a Delaware Corporation

Defendant

* * * * *

INTEREST WORKSHEET

Principal owed \$174,299.57

Interest from 3/27/03 through 3/10/05 (\$27,275.77), calculated as follows:

Rate of interest per Contract – 8% per annum

Per diem rate of interest - \$38.20

Date interest begins to accrue per Contract:

Thirty (30) days after receipt of Final Invoice

Date of receipt of Final Invoice:

2/24/03 - per certified mail/return receipt
(copy attached)

Date interest begins to Accrue: 3/27/03

Number of days to 3/10/05: 714 days = 1 year/349 days

From 3/27/03 – 3/26/04 = 1 year @ 8% per annum = 13,943.97

From 3/27/04 – 3/10/05 = 349 days @ 38.20 per diem = 13,331.80

Total Due \$201,575.34